

2016 KENTUCKY STATE TAX UPDATE

UK INCOME TAX SEMINARS



KENTUCKY DEPARTMENT OF REVENUE

KENTUCKY DEPARTMENT OF REVENUE

Today's Agenda


- What's New?
- 2016 Legislation
- Individual Income Tax Updates
- Corporate Tax Updates
- Procedural Updates and Reminders
- DOR Contact Information

NEW ADMINISTRATION

- Finance & Administration Cabinet
Secretary William M. Landrum III
- Department of Revenue
Commissioner Daniel P. Bork
- Office of Income Taxation
Executive Director C. Jane Harrison
- Office of Field Operations
Executive Director Brent King
- Office of Tax Policy & Regulation
Executive Director Ken Meng
- <http://revenue.ky.gov/Pages/Executive-Team.aspx>



NEW DOR WEBSITE


REVENUE


Individual ~ Business ~ Property ~ Withholding ~ Collections ~ **Get Help ~** News

Tax Area Contact Information


[Home](#) / [Get Help](#) / Tax Area Contact Information


Alcohol Taxes

 Phone
(502) 564-6823



Address
Kentucky Department of Revenue
Excise Tax Section
Station 62
PO Box 1903
Frankfort KY 40602-1903


Bank Franchise Tax


 Phone
(502) 564-6823


Address
Kentucky Department of Revenue
Excise Tax Section
Station 62
PO Box 1903
Frankfort KY 40602-1903


Business Property Taxes

 Phone
(502) 564-2557


 Fax
(502) 564-8192


Address
Kentucky Department of Revenue
Division of State Valuation
501 High Street, Station 32
Frankfort, KY 40601


Business Registration

 Phone
(502) 564-3306

NEW DOR WEBSITE

REVENUE

Individual ▾ Business ▾ Property ▾ Withholding ▾ Collections ▾ **Get Help ▾** News

 / [Get Help](#) / Forms

Tax Type

☐ Administrative Forms

☐ Alcohol Tax

☐ Bank Franchise Tax

☐ Business Registration

Tax Year

☐ Current


☐ 2016


☐ 2015


☐ 2014


CLEAR FILTERS


Search by Form Title or Number





 **73A527** Wholesaler's List of Individual Spirits Shipments Acquired
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic


 **73A529** Consignor's Report of Alcoholic Beverages Shipped (short version)
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic


 **73A531** Transporter's Report of Alcoholic Beverage Delivered
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

 **73A535** Report of Destruction of Alcoholic Beverages
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

 **73A577** Wholesaler's List of Individual Wine Shipments Acquired
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

 **73A626** Brewer's Monthly Report Schedule
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

 **73A627** Beer Distributor's Monthly Report
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

 **73A629** Beer Distributor's Sales to Federal Agencies
This form may also be used to list malt beverages destroyed.
Current, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 - Alcohol Tax - Basic

NEW DOR WEBSITE

The screenshot shows the Kentucky Department of Revenue website. At the top, a dark blue navigation bar contains the 'REVENUE' logo on the left and a menu of links: 'Individual', 'Business', 'Property', 'Withholding', 'Collections', 'Get Help', and 'News'. The 'News' link is highlighted with a red box, and a red arrow points up to it from below. The main header area features a background image of the Kentucky State Capitol dome. Below this, a row of four service tiles is displayed: 'Refund Status' with a 'View Status' button, 'E-File & Payments' with a 'File and Pay' button, 'Form Search' with a 'Search' button, and 'Business OneStop' with a 'Register Your Business' button. The bottom section is divided into two columns. The left column features a portrait of Daniel P. Bork, the Revenue Commissioner, with his name and title, and a 'Meet Our Staff' button. The right column is titled 'News & Press Releases' and lists four news items, each with a 'Learn More' link. At the bottom of this column, a 'View All News' button is highlighted with a red box, and a red arrow points left to it from the right.

REVENUE

Individual ~ Business ~ Property ~ Withholding ~ Collections ~ Get Help ~ **News**

KENTUCKY DEPARTMENT OF
REVENUE

Be assured that we are committed to providing you with courteous service while administering the Commonwealth's tax laws fairly and efficiently.
- Daniel P. Bork, Commissioner

Refund Status
View Status

E-File & Payments
File and Pay

Form Search
Search

Business OneStop
Register Your Business

Daniel P. Bork
Revenue Commissioner
Meet Our Staff

News & Press Releases

Notice to Taxpayers Who Make Payments Via ACH [Learn More](#)

New Banking Processes for ACH Payments in Tax Payment Solution System [Learn More](#)

New Markets Tax Credit Cap Now Available [Learn More](#)

ENDOW Kentucky Tax Credit Cap Now Available [Find Out How](#)

View All News

WHAT'S NEW WITH KY ONE STOP

- Enhancements to One Stop will allow electronic filing of the following tax types:
 - Sales and Use Tax
 - Consumer's Use Tax
 - Transient Room Tax
 - Motor Vehicle Tire Fee
 - CMRS Prepaid Service Fee
(as of February 2017)
- WRAPS (Withholding Return and Payment System) may also be accessed through One Stop



WHAT'S NEW IN THE COMMONWEALTH

Red Tape Reduction Initiative

- Announced by Governor Bevin on July 6, 2016
- Department of Revenue regulations
 - KAR Title 103
- Suggestions by public are welcomed
- Submit suggestions to:

www.RedTapeReduction.com

RED TAPE
REDUCTION



WHAT'S NEW IN THE COMMONWEALTH

Kentucky Board of Tax Appeals

- As of October 1, 2016, now the Kentucky Claims Commission
 - Board of Claims
 - Crime Victims Compensation Board
 - Kentucky Board of Tax Appeals
- Streamlined, more efficient, cost savings
- Allows faster payouts to crime victims and healthcare providers
 - Currently at a \$2 million backlog



2016 LEGISLATIVE UPDATE

Corporate and Individual Income Tax

o Internal Revenue Code Update to 12/31/2015

- HB 80
- Calendar year filers:
 - o Effective for tax years beginning January 1, 2017 and after
- Fiscal year filers:
 - Effective for tax years beginning April 27, 2016 and after
- Enter differences related to the applicable IRC date on the other additions and/or subtractions line on the return
- Exceptions:
 - o KRS 141.0101



2016 LEGISLATIVE UPDATE

Property Tax

○ Landfill Property Assessments



- HB 402
- Removes landfills from being classified as public service companies for property tax purposes
- Landfills will now be taxed under KRS chapter 132 and treated as tangible property assessments
- Effective for assessments beginning on or after January 1, 2017
- 103 KAR 8:160
 - Prescribes the specific valuation method
 - Adopts a nationally recognized methodology recommended by the International Association of Assessing Officers (IAAO)

2016 LEGISLATIVE UPDATE

Miscellaneous Tax

○ 911 Prepaid Service Charge



- HB 585
- Beginning January 1, 2017
- Commercial Mobile Radio Service (CMRS) prepaid service charge
- Imposed on all retail transactions involving the purchase or sale of:
 - Prepaid cellular phones
 - Prepaid calling cards for cellular phones
 - Additional minutes or airtime for a prepaid cellular phone
 - Additional minutes or airtime for a prepaid calling card for cellular phones
- \$0.93 per retail transaction paid by purchaser at time of purchase
- Retailer will remit collected service charges to DOR on monthly basis
- DOR will distribute the funds to the Kentucky 911 Services Board
- Must be filed electronically

2016 LEGISLATIVE UPDATE

Sales Tax

○ Nonprofit Institution Sales and Use Tax Exemption Modified

- HB 52
- Effective August 1, 2016
- Expands the nonprofit institution sales and use tax exemption provided under KRS 139.495 to include:
 - Purchases made by any resident, single member LLC:
 - That is wholly owned and controlled by a resident or nonresident nonprofit educational, charitable, or religious institution which has qualified for exemption from federal taxation under section 501(c)(3) AND
 - That is a disregarded entity for federal income tax purposes



2016 LEGISLATIVE UPDATE

Sales Tax and Economic Development

○ Kentucky Industrial Revitalization Act (KIRA) Amendment

- HB 535
- Amends KRS 139.480 to:
 - Exempt certain purchases made as part of an approved supplemental project under KIRA from sales tax
 - Exemption applies to sales made on or after July 1, 2018 and during the term of the approved supplemental project
- Amends KRS 154.26-080 to:
 - Extend time to undertake supplemental project to 60 months
 - Reduce minimum number of employees at economic revitalization site to 100
 - Reduce required additional costs for improvement to blast furnace to \$5 million
 - Add requirement that blast furnace was idled due to unfairly traded imports of carbon steel, with resulting layoffs of more than 550 employees



2016 LEGISLATIVE UPDATE

Excise Tax

○ Transient Room Tax

- HB 55
- Effective July 15, 2016
- Allows an urban-county government to levy an additional transient room tax not to exceed 2.5% to provide funding for a project that renovates, expands or improves a convention center
- Levy proceeds may only be used for the direct expenditure for, or repayment of debt associated, with the project
- Sunset provision effective upon completion of the project and repayment of all associated debt
- KRS 153.450



2016 LEGISLATIVE UPDATE

All Taxes

○ Administrative Regulation Procedures

- SB 129
- Effective July 14, 2016
- Eliminates the requirement that the Department publish its tax forms and instructions through the promulgation of an administrative regulation
- Forms will still be available on the DOR website:
<http://revenue.ky.gov/Get-Help/Pages/Forms.aspx>
- Taxpayers and practitioners can still order forms from DOR



INDIVIDUAL INCOME TAX

Fraud Deterrence Measures

- Identity Verification Measures

- Driver's license or state issued ID numbers on returns



- Quizzes for Taxpayers

- Many taxpayers will be notified by letter that they are required to take the ID Confirmation Quiz to confirm their identity
- It takes about five (5) minutes to complete
- Best to complete it online at <https://iitquiz.ky.gov> but can be taken over the phone
- If taxpayer fails the quiz after two (2) attempts, must send additional information to DOR

INDIVIDUAL INCOME TAX

Effectiveness of Fraud Prevention Measures

Statistics on DOR Fraud Prevention

- During calendar year 2016, DOR fraud prevention measures have:
 - Saved over \$17.8 million in potentially fraudulent refunds from being sent out
 - Caught over 25,000 potentially fraudulent returns (stopping approximately \$700.00 per return)



INDIVIDUAL INCOME TAX

Updated Figures

Family Size Tax Credit	2016 Threshold for 100% Credit
Family size of 1	\$11,880
Family size of 2	\$16,020
Family size of 3	\$20,160
Family size of 4 or more	\$24,300

2016 Itemized Deduction Limitation Thresholds	
Single or MFJ	\$184,850
MFS – Combined or Separate Returns	\$92,425
2016 Standard Deduction	\$2,460
2017 Standard Deduction	\$2,480

INDIVIDUAL INCOME TAX

Tax Refund Designations – New for Tax Year 2016

Effective for taxable years beginning on or after January 1, 2016, new check boxes have been added to Kentucky Individual Income Tax Returns which allow a designation of all or a portion of an individual's refund to be contributed to the taxpayer's trust fund of choice. The three new designations are:

- **Kentucky Special Olympics**
 - House Bill 178

- **Pediatric Cancer Research Trust Fund**
 - Senate Bill 82

- **Rape Crisis Center Trust Fund**
 - Senate Bill 82

INDIVIDUAL INCOME TAX

Military Spouse Checkbox on Form 740-NP

- Military spouse income is not taxable to Kentucky if the filer is living in Kentucky solely due to spouse's military assignment
- Military spouses use the 740-NP to request a refund of withholding paid to Kentucky
- Military spouses must file returns in their state of residence if an income tax filing is required

740-NP
42A740-NP
Department
of Revenue

Check if applicable:
☐ Amended (Attach
copy of original return.)
☐ **Military Spouse**

For calendar year or other taxable year beginning

INDIVIDUAL & CORPORATE INCOME TAX

Schedule FD Reminders

- Food Donation tax credit will be available until December 31, 2017
- Unused credit may be carried forward up to four (4) years

2016 Carryforward Worksheet

A. Credit carryforward from 2014 to 2016 _____

B. Credit carryforward from 2015 to 2016 _____

C. Total carryforward _____

- Qualified taxpayers are allowed a nonrefundable tax credit equal to ten percent (10%) of the value of the donated agricultural products
- KRS 141.392

INDIVIDUAL & CORPORATE INCOME TAX

Addition to Schedule FD

- Qualifying questions have been added to page 1 Part I of the form to help eliminate invalid claims

Part I - Qualifications

- Are you a person responsible for and deriving income from:
 - 1. Growing fruits, vegetables, or other edible agricultural products; or
 - 2. Raising beef, poultry, pork, fish, or other edible agricultural products? ☐ YES ☐ NO
- Was the edible agricultural products that is intended for and fit for human consumption raised or grown in Kentucky? ☐ YES ☐ NO
- Was the edible agricultural products provided free of fee or charge to a nonprofit food program operating in Kentucky?..... ☐ YES ☐ NO

If you answered "No" to any of these questions above, **STOP**, you do not qualify for this credit.

If you answered "Yes" to all questions above, go to Part II.

INDIVIDUAL & CORPORATE INCOME TAX

Expiration of Tax Credits

○ ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit

- Form 8908-K
- For taxable periods beginning before January 1, 2016
- KRS 141.435 and KRS 141.437



○ Energy Efficiency Products Tax Credit

- Form 5695-K
- For taxable periods beginning before January 1, 2016
- One year carryforward from tax year 2015 may still be used
 - Corporate – Schedule TCS, Part II, Line 16
 - Individual – Form 740, Section A, Line 18
- KRS 141.435-436

SCHEDULE TCS

41A720TCS (10-16)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

740

42A740

Department of Revenue

Taxable Year Ending

____/____
Mo. Yr.

LE

KENTUCKY INDIVIDUAL INCOME TAX RETURN Full-Year Residents Only


2016

For calendar year or other taxable year beginning _____, 2016, and ending _____, 20____.

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

	A. Spouse		B. Yourself	
1 Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1	00	1	00
2 Enter Kentucky small business tax credit	2	00	2	00
3 Enter skills training investment credit (attach copy(ies) of certification).....	3	00	3	00
4 Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4	00	4	00
5 Enter credit for tax paid to another state (attach copy of other state's return(s))	5	00	5	00
6 Enter unemployment credit (attach Schedule UTC).....	6	00	6	00
7 Enter recycling and/or composting equipment credit (attach Schedule RC)	7	00	7	00
8 Enter Kentucky investment fund credit (attach copy(ies) of certification).....	8	00	8	00
9 Enter coal incentive credit.....	9	00	9	00
10 Enter qualified research facility credit (attach Schedule QR).....	10	00	10	00
11 Enter GED incentive credit (attach Form DAEL-31).....	11	00	11	00
12 Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00	12	00
13 Enter biodiesel and renewable diesel credit.....	13	00	13	00
14 Enter environmental stewardship credit.....	14	00	14	00
15 Enter clean coal incentive credit.....	15	00	15	00
16 Enter ethanol credit (attach Schedule ETH)	16	00	16	00
17 Enter cellulosic ethanol credit (attach Schedule CELL)	17	00	17	00
18 Enter energy efficiency products credit carryforward from 2015	18	00	18	00

19. Endow Kentucky tax credit (attach Schedule ENDOW)	19	00	00
20. New markets development program tax credit (attach Form 8874(K)-A)	20	00	00
21. Food donation tax credit (attach Schedule FD)	21	00	00
22. Distilled Spirits tax credit (attach Schedule DS)	22	00	00
23. Total of Other Tax Credits (add lines 1 through 22)	23	00	00

Continue to page 3 to complete Section A

INDIVIDUAL & CORPORATE INCOME TAX

Changes to Tax Credits

◦ **Kentucky Small Business Tax Credit (KSBTC)**

- Previously referred to as “Kentucky Small Business Investment Credit (KSBIC)”
- The name of the credit on all forms and instructions is now consistent with the name as referenced in KRS 141.384
- No change in the credit or the requirements

◦ **Endow Kentucky Tax Credit**

- Credit awarded each fiscal year increased from \$500,000 to \$1,000,000
 - NEW for fiscal years beginning on or after July 1, 2016
 - Legislative reference: 2014 House Bill 208
- KRS 141.438 and 103 KAR 15:195

<http://revenue.ky.gov/Business/Pages/Endow-Kentucky-Tax-Credit.aspx>

INDIVIDUAL & CORPORATE INCOME TAX

Electronic Filing

- Individual
 - 88% of returns were e-filed in 2016
- Corporate
 - Over 150% increase in e-filing in 2016 over 2015
 - Most growth in S Corporations and Partnerships
 - Error rate – 19%
 - Most common error: incorrect Kentucky Corporation / LLET Account Number
 - Contact Registration at **(502) 564-3306** if account number is not known



FILING YEAR 2017 ELECTRONIC FILING

- Kentucky follows the IRS for return acceptance dates

Filing Year	Form	Payment/Refund
2017	Form 740	E-Pay & Direct Deposit of Refund
	Form 740-NP	E-Pay
	Form 740-NP-R *	E-Pay
	Form 740-X *	E-Pay
	Form 720	E-Pay
	Form 720 (consolidated) *	E-Pay
	Form 720S	E-Pay
	Form 725 *	E-Pay
	Form 765	E-Pay
	Form 765-GP	E-Pay

* Projected to be available for e-filing during the 2017 Filing Year

INTEREST RATES

The adjusted prime rate charged by banks is used to set the tax interest rate that the Kentucky Department of Revenue charges on unpaid taxes and pays on refunds that are subject to interest due.

- **Interest rates for 2017:**

- Rate charged on unpaid taxes is 5%
 - Base rate of 3% plus 2%
- Rate paid when interest is due on a refund is 1%
 - Base rate of 3% minus 2%

- **KRS 131.183**



CORPORATION INCOME TAX

Kentucky Nonresident Withholding (NRWH) Account Number

- New 9 digit account number
- Newly registered businesses (registered via One Stop or paper)
 - Already receiving this number, if applicable
- Notification letters projected to be mailed to current NRWH filers
- Beginning in January 2017:
 - DOR will recognize the NRWH Account Number
- Use on the following forms:
 - Form PTE-WH (40A200)
 - Form 740NP-WH (40A201)
 - Form 740NP-WH-ES (40A201ES)
 - Form 40A201NP-WH-SL (NRWH Extension)
 - Form 740NP-WH-P (40A201-WHP)

CORPORATION INCOME TAX

Form Updates

- New Lines Available for Use on Amended Filings:

New Line On Form	720	720S	725	765	740NP-WH
Income tax paid with original return	X	X			X
Income tax overpayment on original return	X	X			X
LLET paid with original return	X	X	X	X	
LLET overpayment on original return	X	X	X	X	

MESSAGE FROM SECRETARY OF STATE

Greetings Business Administrators,

The 2017 annual report for companies registered in Kentucky is due to be filed with the Kentucky Secretary of State's office between January 1, 2017 and June 30, 2017.

To file your annual report online, use the link below and follow the on-screen instructions to submit your filing.

<http://www.sos.ky.gov/bus/business-filings/Pages/Annual-Reports.aspx>

If you have any questions, please call (502) 564-3490.

I also want to let you know about an exciting development: all eligible Kentuckians may now register to vote and update their voter registration ONLINE! Visit **GoVoteKY.com** and join the more than 60,000 other Kentuckians who have already used the online portal to register or update their registration.

My staff and I are always hard at work to make it easier for Kentuckians to do business with government.

Sincerely,
Alison Lundergan Grimes
Secretary of State

PROCEDURAL UPDATES

○ New Mailing Addresses

- Most returns will be processed in Louisville for filing year 2017
- New P.O. Box addresses
- Use address shown on form

	With Payment	Without Payment
Individual Income Tax	KY Dept. of Revenue P.O. Box 856980 Louisville, KY 40285-6980	KY Dept. of Revenue P.O. Box 856970 Louisville, KY 40285-6970
Corporation Income Tax <i>*Except 765-GPs & 740NP-WHs*</i>	KY Dept. of Revenue P.O. Box 856910 Louisville, KY 40285-6910	KY Dept. of Revenue P. O. Box 856905 Louisville, KY 40285-6905
W-2s (Paper) <i>*Do not send final report w/ W-2s; only send W-2s and cover page*</i>		KY Dept. of Revenue P. O. Box 856950 Louisville, KY 40285-6950

- Failure to send to correct address may result in processing delays

PROCEDURAL UPDATES

- **P.O. Box 1231 is no longer in use**
 - Previously for individual income e-file returns
 - Will be returned, increasing processing time
- **Form 740-V, Kentucky Electronic Filing Payment Voucher**
 - Use for e-file only
 - Do not attach to paper returns
- **Form 740-ES, Kentucky Estimated Tax Voucher**
 - Very limited number of vouchers will be mailed this year
 - Methods to obtain estimated vouchers
 - DOR website www.revenue.ky.gov
 - DOR forms area (502) 564-3658

PROCEDURAL REMINDERS

- Schedule LLET is NOT an extension form
 - Must be attached to the tax return when filed
 - Use Form 720SL to file an extension
- No staples, check stubs, hole punches
- Do not mail anything to 100 or 200 Fair Oaks Lane, Frankfort, KY
- Non-Revenue mail is not processed by DOR
- Do not use DOR envelopes for other personal or business mailings
- No envelopes (sealed or unsealed) inside another envelope
- Use the mailing address shown on the tax form you are sending
- Mail each return separately – every single return and/or voucher should be mailed in its own envelope
- Cut forms to size when instructed (vouchers, etc.)
- Review the DOR website for the newest version of forms

STAY IN CONTACT WITH DOR

- **Kentucky Business One Stop Portal**

- onestop.ky.gov

- **Revenue Website**

- revenue.ky.gov

- **Tax Alert**

- News Tab → Publications Section
- Email Sarah.Johnson@ky.gov to be added to the email distribution list

- **Twitter**

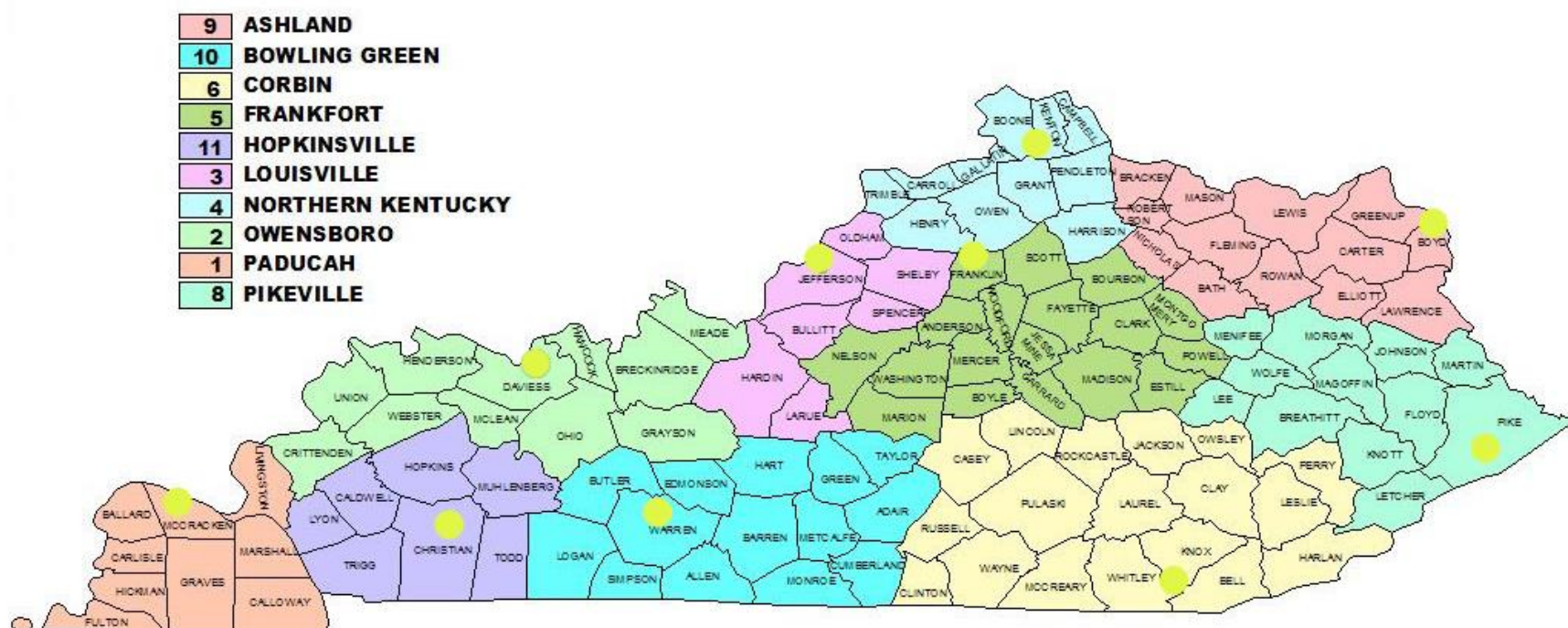
- @RevenueKY



TAXPAYER SERVICE CENTER MAP

TAXPAYER SERVICE CENTERS

Districts



TAXPAYER SERVICE CENTERS

Ashland Taxpayer Service Center

1539 Greenup Avenue, 41101-7695
(606) 920-2037

Bowling Green Taxpayer Service Center

201 West Professional Park Court, 42104-3278
(270) 746-7470

Corbin Taxpayer Service Center

15100 North US25E, Suite 2, 40701-6188
(606) 528-3322

Frankfort Taxpayer Service Center

501 High Street, 40601-2103
(502) 564-4581 (*Taxpayer Assistance*)

Hopkinsville Taxpayer Service Center

181 Hammond Drive, 42240-7926
(270) 889-6521

Louisville Taxpayer Service Center

600 West Cedar Street, 2nd Floor West, 40202-2310
(502) 595-4512

Northern Kentucky Taxpayer Service Center

Turfway Ridge Office Park
7310 Turfway Road, Suite 190, Florence, 41042-4871
(859) 371-9049

Owensboro Taxpayer Service Center

401 Frederica Street, Building C, Suite 201, 42301-6295
(270) 687-7301

Paducah Taxpayer Service Center

Clark Business Complex, Suite G
2928 Park Avenue, 42001-4024
(270) 575-7148

Pikeville Taxpayer Service Center

Uniplex Center, 126 Trivette Drive, Suite 203, 41501-1275
(606) 433-7675

REVENUE CONTACT PHONE NUMBERS

Automated Refund Line (Individual)	502-564-1600
Collections	502-564-4921
Corporation Tax	502-564-8139
DOR One Stop Help Line	502-564-5053
E-Filing Assistance (Business Forms)	502-564-7926
E-Filing Assistance (Individual Forms)	502-564-7862
Field Operations	502-564-2113
Forms and Envelopes	502-564-3658
Individual Income Tax	502-564-4581
Inheritance Tax	502-564-4810
Local Government & County Fees	502-564-8785

REVENUE CONTACT PHONE NUMBERS

Miscellaneous Tax	502-564-2935
Motor Fuels	502-564-3853
Motor Vehicle Usage	502-564-4455
Ombudsman	502-564-7822
Property Tax	502-564-8338
Protest Resolution	502-564-6734
Registration	502-564-3306
Sales & Use Tax	502-564-5170
Special Investigations	502-564-4470
State Operator	502-564-3130
Withholding (also use for WRAPS)	502-564-7287

QUESTIONS, CONCERNS, COMMENTS



CONTACT INFORMATION

**Office of Income Taxation
Training Branch**

KY Department of Revenue
501 High Street, Station 69
Frankfort, KY 40601-2103



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